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IN THE

Supreme Court of the United States

OCTOBER TERM, 1955

No. 307

PURITAN CHURCH—The Church of America.
PURITAN CHURCH BUILDING FUND,
Petitioners,

v.

COMMISSIONER OF INTERNAL REVENUE,
Respondent.

PETITION FOR A REHEARING

EDITH S. PARKER,
REV. HARRISON PARKER,
Trustees acting under the designation of the above entitled cause,
820 Connecticut Avenue,
Washington, D. C.

PRESS OF BYRON S. ADAMS, WASHINGTON, D. C.

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The Puritan Church—The Church of America—and the Puritan Building Fund are citizens of the United States. Their Bible and Building Trust Fund, in the custody of the Greenwich Trust Company, was robbed of $106,000.00 cash by Roman Catholic tax thieves on the pay-roll of the Government of the United States.

By this petition for a rehearing, the petitioners are invoking in the Supreme Court of the United States the protection of equal law guaranteed to all loyal

citizens of the United States by the "Due Process" clause in the Constitution of the United States and by Rule 19 of the Supreme Court of the United States, to wit:

> "The following will indicate the character of reasons which will be considered [for granting a petition for a re-hearing]:
>
> "B. Where a Court of Appeals has so far departed from the accepted and usual course of judicial proceedings, or so far sanctioned such a departure by a lower court, as to call for the exercise of this Court's power of supervision."

The undisputed evidence in this litigation on page 10 of this petition proves that both the Tax Court and the United States Court of Appeals for the District of Columbia Circuit did depart, in this proceeding, so far from the usual course of judicial proceeding as to call for an exercise of this Court's power of supervision.

Denial of this petition for a rehearing in this litigation would mean that the Supreme Court of the United States has put the seal of its approval on the following crooked transaction in the Tax Court of the United States and in the United States Court of Appeals for the District of Columbia Circuit, to wit:

> John W. Burns, a Roman Catholic, United States Revenue Agent, with no evidence to sustain him, concocted in his own brain a void $359,000.00 income tax assessment against the tax-exempt Protestant Puritan Church; on this void assessment the Tax Court of the United States robbed the Puritan Church and its Bible and Building Fund in the Greenwich Trust Company of $106,000.00 cash; Luther A. Johnson, Judge of the

Tax Court of the United States, was either influenced, intimidated or bribed, to validate said robbery of a trust fund; and the United States Court of Appeals for the District of Columbia Circuit was either influenced, intimidated or bribed to validate this crooked decision of Luther A. Johnson, Judge of the Tax Court.

Denial of this petition for a rehearing in the above entitled cause will be notice to the Protestant world that the Roman Catholic tax thieves have established in the court system of the United States a court procedure which can be used by them to rob and close Protestant churches and "jerk" into Luther A. Johnson's crooked Tax Court of the United States for confiscation every dollar of Protestant private property in the United States, including that of the Rockefeller Foundation.

Denial of this petition for a rehearing in the above entitled cause will be notice to the Protestants of the United States that there is not, in the judicial system of the Government of the United States, a tribunal from which Protestants can obtain the equal protection of the law when they are "black-jacked," robbed and murdered by Roman Catholic hoodlums and hired assassins.

Denial of a petition for a rehearing in this litigation, in effect, will be a "license" to the law firm of Kirkland, Fleming, Green, Martin and Ellis, to continue their murdering activities against Protestant ministers; to continue "fixing" the courts of the United States to make it Catholic. (This law firm is the general counsel for Cardinal Stritch, the business agent in the United States for the Pope of Rome.)

Denial of a petition for a rehearing in this litigation will be notice to the Protestant world that under the court procedure now established in the United States by John B. Martineau, Roman Catholic counsel for the Roman Catholic Cardinal Stritch, and upheld by Roman Catholic Kirkham Scanlan's Roman Catholic crooked Court of Appeals of Illinois, any Protestant minister in the United States can be "picked up" without either a subpoena or a warrant and thrown into a common jail and held there. (Dr. Agnes Richardson, a Puritan minister, was a spectator at a public hearing. Without a subpoena, without a warrant, the Roman Catholic John B. Martineau personally "picked her up" and put her in the Cook County jail and held her there for ten days. The outraged woman was not allowed a lawyer to protect her. Under the horror of the situation, the innocent woman became mentally deranged, and her husband died from the shock of the jailing of his wife.)

Denial of this petition for a rehearing in the above entitled cause will be notice to the Communist propaganda, counter to the "Voice of America," that Roman Catholics in the United States are committing upon Protestant ministers atrocities worse than those committed upon the Roman Catholic Cardinal Mindtzenty by European Communists; Cardinal Mindtzenty was, at least, allowed a lawyer to defend him.

Denial by the Supreme Court of the United States of this petition for a rehearing in the above entitled cause will be notice to the Protestant majority in the United States that the Roman Catholic minority, without the firing of a single shot, has changed the

form of government in the United States from government by law, to rule by an oligarchy.

Following are the citations of established law in the United States which had to be violated both by the Tax Court and by the United States Court of Appeals for the District of Columbia Circuit in order to validate there John W. Burns' void $359,000.00 income tax assessment against the income tax exempt Puritan Church.

Without ever having viewed the books of the petitioners; without ever having asked to view them; without ever having called at the office of the petitioner; without ever having either consulted his superior, or talked with the petitioners; with no evidence to sustain a 100% gross bank deposit assessment, John W. Burns, Revenue Agent, filed against the Puritan Church, the petitioner:

> A "one man" 100% gross bank deposit income tax assessment, plus 50% for fraud, plus 25% for not having made a return of taxable income.

More than a year after said Burns' "100% bank deposit" income tax assessment had wrought such damage in the affairs of the Puritan Church; more than a year after the $106,000 cash Bible and Building Trust Fund had been confiscated to the Treasury of the United States, the books, certified public accountant's audit and financial records of the Puritan Church were handed by the Puritan Church to Hon. Luther A. Johnson, Judge in the Tax Court of the United States. He handed those books to said Burns. Then said Burns saw for the first time the books of the Puritan Church which, had he asked for them, would have been available to him before he had

made his illegal 100% fraud income tax assessment. Those books were in the possession of said Burns and W. A. Schwerdtfeger, lawyer for the respondent, for three entire days.

In those books there was, under date of January 29, 1948, a record of Check No. 26@, for $704.08 payable to the Collector of Internal Revenue at Chicago; this check was cashed by him; the proceeds of that check are in the United States Treasury (see cash records of the Collector at his Madison Ave. and Pulaski Rd. office, Chicago).

In his income tax assessments against the Puritan Church, said Burns had determined that this particular check for $704.08 was income of the Puritan Church subject to assessment at the rate of 100%, plus 50% for fraud; plus 25% for not having returned this disbursement check of $704.08, as taxable income.

According to the volunteered testimony of said Burns on the witness stand in the Tax Court, he had "picked up" in the office of the United States Attorney at Chicago, a bank statement of the Puritan Church. On this statement, under the heading "Deposits" said Burns saw an item of $704.08; without knowing what this "deposit" item was for, said Burns, there and then, in violation of Secs. 3612 and 3654, Title 26, Internal Revenue Code, determined it was taxable income of the Puritan Church.

Had said Burns called at the address of the Puritan Church, which he knew, or at the Bank whose address was stamped on the statement, he would have learned that the "deposit" item, $704.08, had been made to "cover" a check sent by the Puritan Church to the Collector of Internal Revenue at Chicago, in payment

to the U. S. Government for its "Withholding Tax". Instead of doing as he should have done, said Burns put that item of $704.08 on his adding machine, along with other like "deposit" items to the amount of $359,000; this said Burns, in violation of all established law, determined was the "income tax assessment" for the Puritan Church. In short, Burns charged that tax payment check for $704.08, with an additional income tax of approximately $300. computed at the rate of 100%, plus 50% for fraud, plus 25% for not having made a return of that $704.08 check, as taxable income of the Puritan Church.

Upon this notice in the Puritan Church books that his "100% gross bank deposit income tax assessment" was in error at least $704.08, said Burns refused in the Tax Court to change his original "100% gross bank deposit assessment;" he would not admit that this check to the United States Government was a disbursement; Hon. Luther A. Johnson, Judge of Tax Court, upheld him in his refusal.

By including this $704.08 disbursement item in his $359,000 income tax assessment against the Puritan Church, said Burns rendered the assessment null and void. All proceedings by the Government of the United States to collect the income tax on said Burns' void assessment are also void. In short, the United States Government has collected an additional income tax of $300.00 on a check of $704.08 which was given to it and cashed in payment of a withholding tax of $704.08. This is fraud in the Tax Court, which cries out for "an exercise of this Court's power of supervision over the lower courts."

Unless this Court shall grant in this litigation the petitioner's petition for a rehearing, a Court pro-

cedure will have been established in the Tax Court of the United States and in the Court of Appeals for the District of Columbia Circuit by the use of which all the property of the General Motors Corporation and the Henry Ford Company could be confiscated to the Treasury of the U.S.A. in the 1955 tax.

The following is a transcript of part of the testimony of said Burns, under oath in the Tax Court, and not corrected, denied or disputed in the entire Tax Court record:

> "I am an Internal Revenue Agent (Tr. 180). I knew where the office of the Church was in LaGrange (Tr. 199). I never visited that office. I never went there to make a request for records (Tr. 199). I did not consider that anything could be gained, by making a demand for its books (Tr. 189); so I made, without view of any of the Church's books and records, a 100% bank deposit income tax of $359,000. against the Puritan Church, the Church of America which included 50% for fraud and 25% for not having made a return" (Tr. 182);
>
> "I examined the books and records of the petitioner which were turned over to me Friday (June 2, 1950). The books appeared to be cash receipts and disbursements in the form of a day book; there were detailed ledger sheets; the ledgers were in bound ledger form; these books are not of original entry; there are books which could be called books of original entry; there were some loose sheets; there were miscellaneous papers, payrolls, etc. from December 1945 to April 7, 1947; there was a statement of cash receipts and disbursements for the calendar year of 1946; a net income for the year 1946 could be ascertained; the net income for tax purposes for the year 1946, could be determined; I did look

through all the vouchers and cancelled checks; there were also three types of packages which we did not examine; they were through December 1946 to April of 1947; if I had sufficient time I might be able to get a summary out of these books of cash receipts and disbursements; the books here are from December 1945 up to April 7, 1947." (Tr., at pages 468 to 475; 790; 791.)

By this testimony under oath in the Tax Court, said Burns, under cross examination there, confessed that he had neglected to summon the books of the Puritan Church before he had made his 100% gross bank deposit assessment, plus 50% for fraud, plus 25% for not having made a return. By his failure to summon those books, said Burns violated Sec. 3654, Title 26, Internal Revenue Code, and the law of the United States which was established to protect taxpayers from the law violations admitted by Burns.

Section 3654, Title 26, Internal Revenue Code:

> "Every internal revenue agent shall see that all laws and regulations relating to the collection of internal revenue taxes are faithfully executed and complied with, and shall aid in the prevention, detection and punishment of any fraud, in relation thereto. For such purposes, he shall have power to examine all persons, books, papers, accounts and premises, to administer oaths and to summon any person to produce books and papers, or to appear and testify under oath before him, and compel compliance with summons in the manner as provided in Section 3615."

In *Martin* v. *Chandis Securities Company,* 128 F. 2d, 731, 735, the Court said:

> "The rights of an internal revenue agent, both to his Government and to the petitioner are

> statutory, and in order to obtain relief granted by this section and section 3014 of this title, he must bring himself within the terms thereof."

In *U. S.* v. *Perryman*, 100 U.S. 235, 238, this Court said:

> "As the right is statutory, the claimant [the United States] cannot recover unless he brings himself within the terms of the statute; this he has not done."

This violation of the statute and the law by said Burns was called to the attention of the United States Court of Appeals; it ignored it.

By this disgraceful testimony in the Tax Court, by the Roman Catholic John W. Burns, it was admitted that the net income of the Puritan Church for the taxable year 1946, could have been ascertained by said Burns from the books of the Puritan Church then in his possession for the first time, because he had never requested their production before; by this unusual testimony by the man who alone had assessed the Puritan Church an income tax of $359,000, because he had not viewed the books of the Puritan Church, the Puritan Church was robbed of all its personal property in the Tax Court of the United States. The Tax Court record, at page 997, reveals that the government of the United States collected $7,498.67 from the Puritan Church Bible and Building Trust Fund, on said Burns' $359,000 void assessment, as follows:

Deficiency	50%	25%
$4,284.95	$2,142.48	$1,071.24

If the Supreme Court of the United States shall not exercise its control of the lower courts, to erase this

scandal in the Tax Court, every Protestant church in the United States will be "on notice" that it will remain open, until a Roman Catholic John W. Burns shall get possession of its "bank deposits" and use it as the basis for an income tax assessment which will confiscate all its personal property to the government of the United States.

Had said Burns followed the instructions to United States Revenue Agents in Section 3612, Title 26, Internal Revenue Code, and the established law of the United States, he would have then and there substituted a legal income tax assessment against the Puritan Church for the year 1946 for his void 1946 assessment.

Section 3612:

> "If any person fails to make and file a return or list at the time prescribed by law or by regulation made under the authority of law * * * the collector or deputy collector shall make the return or list from his own knowledge and from such information as he can obtain through testimony or otherwise."

In *Taylor* v. *United States*, 293 U.S. 509, 575, this Court said:

> "In this case the taxpayer's evidence shows the Commissioner's determination to be arbitrary and excessive it may not reasonably hold that he is bound to pay a tax that confessedly he does not owe."

In *Stockstrom* v. *Commissioner of Internal Revenue*, 190 F. 2d, 283, 289, the Court said:

> "* * * the Commissioner obtained from Stockstrom's books the facts and figures concerning the

> 1938 gifts. If he later decided that tax liability existed he could have made a return for the taxpayer; indeed it was the duty of the Commissioner's subordinate, the collector, to do so. 26 U.S.C.A., Sec. 3612."

This violation of the statute and the law by said Burns was called to the attention of the United States Court of Appeals for the District of Columbia Circuit. It ignored it! A violation of the provisions of the Internal Revenue Code is a matter of such importance in the economy of our country as to call for an exercise of this Court's power of supervision.

The books of the Puritan Church then in the possession of said Burns and said Schwerdtfeger had been marked by the order of Luther A. Johnson, Judge of the Tax Court:

> "Tax Court of the U. S., Div. 10,
> Docket 23814, marked for identification
> June 6, 1950, Petitioner's Exhibit 52."

To have had those books admitted into the Tax Court's record would have proven that said Burns' "100% gross bank deposit assessment" was illegal and all proceedings by the respondent based on that illegal assessment void.

In that acute situation in the Tax Court, W. A. Schwerdtfeger, special attorney for the respondent, arose in the astonished court-room and said:

> "I object to their introduction" (TRS 698) (meaning he objected to the introduction of the books of the Puritan Church which showed on their face, that said Burns' "100% gross bank deposit assessment" was in error at least $7,498.67 and void, unless corrected then and there by said Burns or by the order of the Trial Judge).

At Tr. page 698 of the same Court record, Luther A. Johnson, Trial Judge in the Tax Court, in reply to said Schwerdtfeger's motion said:

"I will sustain the objection."

By that motion, said Schwerdtfeger suppressed, in the United States Court, evidence which, had it been admitted, would have revealed that the Puritan Church had not a single cent of taxable income.

By that rule by Luther A. Johnson, Judge, established in the Tax Court of the United States a procedure by the use of which every dollar of private property in the United States can be confiscated to the Government for income taxes.

The Puritan Church has in its possession evidence to prove that said Schwerdtfeger, then on the payroll of the U. S. Government, was in the employ of Cardinal Stritch's general counsel. This evidence was tendered to the Tax Court, to the United States Court of Appeals, and to the Supreme Court of the United States, and refused by each.

The Puritan Church sought in the United States Court of Appeals, a sanctuary from the Roman Catholic scoundrelism in the Tax Court. There, the Roman Catholic Chief Judge, Stevens, assigned the Protestant Church litigation to the court panel in the control of the Roman Catholic Judge, Fahy. He validated all the Roman Catholic law violations in the Tax Court with the following words:

"* * * Tax Court made findings in great detail and rendered a careful opinion. Upon examination of the record we conclude that the findings are

supported by ample substantial evidence. We find no error in any other respect.

Affirmed."

Dated November 5, 1953

This obviously crooked opinion validating said John W. Burns' void income tax assessment was appealed to the Supreme Court of the United States for review in it. Its answer was:

"Petition for certiorari denied."

The consequences of those four words are:

1. The income tax exempt Puritan Church was handicapped in its religious activities with a judgment for $264,000 for income taxes which is accumulating interest at the rate of $11,166 a year and will continue to accumulate that interest, until $264,000 and accumulating interest shall be paid in nickels and dimes to the U. S. Government;

2. The Puritan Church Bible and Building Trust Fund in the custody of the Greenwich Trust Company, was confiscated to the last penny, to the Treasury of the United States to pay $106,000 on the present unpaid judgment against the Puritan Church.

3. The otherwise free and clear $34,500 building site for a Puritan Meeting House at Washington, D. C., was sold by the Government of the United States to pay a void $359,000 income tax assessment which was inflicted by the Roman Catholic John W. Burns upon the defenseless Protestant Puritan Church.

For over 100 years, the paid political agents of the Vatican government of Europe, under the cunning plea for "religious toleration," have been working in

the United States under cover of religion to change the form of government in the United States from a

Government of all the people,
By all the people,
For all the people

to

A government of Roman Catholics
By Roman Catholics,
For Roman Catholics.

For over 100 years the Protestants of the United States have endured the corruption and scoundrelism which has been introduced into the institutions of government by the following named Roman Catholics:

The "Al Capone gang," the "Mafia gang" of Roman Catholic murderers, the Dennis Delaneys, the James A. Finneganes, and the long line of Roman Catholic hoodlums and tax thieves who, by Roman Catholic politics, have obtained control of, robbed and disgraced the taxing machinery of the Government of the United States and the office of Collector of Internal Revenue.

Now, at last, in the undisputed evidence that has been and is in the court record in the Supreme Court of the United States, the Protestants have a basis for a national struggle to change the Constitution of the United States, to forbid a Roman Catholic to occupy public office in the United States or serve in its army or navy, until he shall have foresworn all allegiance to the Pope of Rome, the sole owner and proprietor of the independent government of the Vatican, Europe, and sworn first allegiance to the government of the United States, its constitution and the law made under it. John W. Burns, the law-violating Roman Catholic

Revenue Agent of the United States, precipitated this Roman Catholic fight for the control of the Government of the United States by Roman Catholics; the Puritan Church, the Church of America, has accepted this challenge and will defend the Protestant interest in United States soil until it shall be decided at the ballot box whether the United States shall remain Protestant or join the Roman Catholic "bloc" of Ireland, Spain and other degenerate Roman Catholic ruled countries of Europe.

This fight for the Roman Catholic control of the Government, and its defense by the Puritan Church, may take 50 years of constant agitation. During that time the court records in this litigation will be subject to the same scrutiny which was given to the court record in the Sacco-Vanzetti litigation which started the growth of Communism in the United States.

This Church begs this Court to grant under its power of supervision of the lower courts, this petition for a rehearing, in order that the honored and respected Supreme Court may not be "tarred" with the "stick" of Roman Catholicism, in the long fight which has been started by the adherents of the Catholic Church—the Church of Rome, against the adherents of the Puritan Church—the Church of America.

The petition for a rehearing should be granted.

Respectfully submitted,

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